

## ABSTRACT OF THE DISCLOSURE

A bit allocation processing section allocates quantization bits to each subband on the basis of the information of each SMR input from a psychoacoustic model processing section by using a bit allocation table that associates the sound information amount (SMR) of each audible sound with a bit allocation count, thereby allocating the quantization bits indicated by the bit allocation table to each subband. By performing this processing once for each subband, bits can be allocated to each subband. This makes it possible to eliminate the necessity to perform a loop process and shorten the arithmetic processing time required for bit allocation processing.